

Message Text

LIMITED OFFICIAL USE

PAGE 01 BAGHDA 01786 260833Z
ACTION NEA-10

INFO OCT-01 ISO-00 L-03 AID-05 CIAE-00 COME-00 EB-08
FRB-03 INR-10 NSAE-00 ICA-11 TRSE-00 XMB-02
OPIC-03 SP-02 LAB-04 SIL-01 OMB-01 /064 W
-----119228 262211Z /75
R 260730Z AUG 78
FM USINT BAGHDAD
TO SECSTATE WASHDC 6667

LIMITED OFFICIAL USE BAGHDAD 1786

FOR NEA/ARN

E.O. 11652: N/A
TAGS: EGEN, EFIN, IZ
SUBJECT: IRAQI TAX LAW

REF: (A) STATE 191233 (B) BAGHDAD 1656

1. HEAD OF INCOME TAX SECTION AT GOI MINISTRY OF FIANCE
ADVISES USINT THAT INTEREST ACCRUED ON FOREIGN BANK LOANS
IN IRAQ IS SUBJECT TO TWENTY PER CENT INCOME TAX. APPLICABLE
LAW IS INCOME TAX LAW NUMBER 95 OF 1959, ARTICLE 19.
2. WHEN ASKED IF ANY FOREIGN BANK HAD EVER PAID TAX UNDER
THIS PROVISION, MINFIN OFFICIAL COULD NOT RECALL AN INSTANCE.
HE NOTED THAT A PROTOCOL COULD BE NEGOTIATED TO EXEMPT
LOAN FROM THIS PROVISION OF TAX CODE AND OPINED THAT THISN
IS PROBABLY THE USUAL CASE.
3. OFFICIAL PROVIDED AN ARABIC LANGUAGE EXTRACT OF RELEVANT
PORTION OF THE LAW WHICH USINT WILL POUCH.
PECK

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: TAX LAW
Control Number: n/a
Copy: SINGLE
Draft Date: 26 aug 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 20 Mar 2014
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978BAGHDA01786
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D780350-0622
Format: TEL
From: BAGHDAD
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t19780819/aaaaaprz.tel
Line Count: 46
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: ad26f25a-c288-dd11-92da-001cc4696bcc
Office: ACTION NEA
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 1
Previous Channel Indicators: n/a
Previous Classification: LIMITED OFFICIAL USE
Previous Handling Restrictions: n/a
Reference: 78 STATE 191233, 78 BAGHDAD 1656
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 05 may 2005
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: N/A
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 1606979
Secure: OPEN
Status: NATIVE
Subject: IRAQI TAX LAW
TAGS: EGEN, EFIN, IZ
To: STATE
Type: TE
vdkgvwkey: odb://SAS/SAS.dbo.SAS_Docs/ad26f25a-c288-dd11-92da-001cc4696bcc
Review Markings:
Sheryl P. Walter
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